

HOUSE BILL No. 1124

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-28-9.5; IC 6-1.5-6-4.

Synopsis: Property tax assessment board of appeals. Requires the Indiana board of tax review to adopt rules applicable to all county boards of tax appeals (county boards) that govern which records of the county boards are confidential and exempt from disclosure under the public records law. Requires the Indiana board of tax review to base the rules on the Indiana Supreme Court Rules governing public access to court records.

Effective: July 1, 2015.

Saunders, Davisson

January 8, 2015, read first time and referred to Committee on Government and Regulatory Reform.



First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-28-9.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2015]: **Sec. 9.5. The rules adopted by the**
4 **Indiana board of tax review under IC 6-1.5-6-4 govern the**
5 **confidentiality of the records of a county property tax assessment**
6 **board of appeals.**

7 SECTION 2. IC 6-1.5-6-4 IS ADDED TO THE INDIANA CODE
8 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
9 1, 2015]: **Sec. 4. (a) As used in this section, "county board" means**
10 **a county property tax assessment board of appeals.**

11 **(b) The Indiana board may adopt rules under IC 4-22-2 to**
12 **establish uniform rules governing the classification of records of**
13 **county boards as confidential and exempt from disclosure under**
14 **IC 5-14-3. A record of the county board that is declared**
15 **confidential by or under a rule adopted by the Indiana board**



1 under this section constitutes an exemption from disclosure under
2 IC 5-14-3-4(a)(2).

3 (c) The Indiana board shall base the rules adopted under this
4 section upon Rule 9 of the Indiana Supreme Court Rules governing
5 access to court records.

6 (d) The Indiana board shall adopt rules under this section not
7 later January 1, 2017. This subsection expires June 30, 2017.

